



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 8, 2020

Vince Pangrazio  
General Counsel  
SiTime Corporation  
5451 Patrick Henry Drive  
Santa Clara, California 95054

**Re: SiTime Corporation**  
**Draft Registration Statement on Form S-1**  
**Submitted on June 2, 2020**  
**CIK No. 1451809**

Dear Mr. Pangrazio:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing